

# Public School Support

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2008 Total App</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Approp</b>	<b>FY 2010 Request</b>	<b>FY 2010 Gov Rec</b>
<b>BY DIVISION</b>					
Administrators	85,240,200	83,089,900	87,541,800	88,510,800	81,428,600
Teachers	792,414,700	736,320,300	817,074,500	816,255,600	741,624,900
Operations	571,302,800	564,733,400	584,032,700	611,742,300	564,397,300
Children's Programs	166,468,100	205,667,000	170,449,400	219,354,300	212,940,600
Facilities	32,772,600	32,520,300	36,850,000	38,775,000	37,692,800
<b>Total:</b>	<b>1,648,198,400</b>	<b>1,622,330,900</b>	<b>1,695,948,400</b>	<b>1,774,638,000</b>	<b>1,638,084,200</b>
<b>BY FUND CATEGORY</b>					
General	1,367,363,800	1,367,363,800	1,418,542,700	1,495,812,100	1,342,758,300
Dedicated	65,834,600	61,959,300	62,405,700	63,825,900	80,325,900
Federal	215,000,000	193,007,800	215,000,000	215,000,000	215,000,000
<b>Total:</b>	<b>1,648,198,400</b>	<b>1,622,330,900</b>	<b>1,695,948,400</b>	<b>1,774,638,000</b>	<b>1,638,084,200</b>
Percent Change:		(1.6%)	4.5%	4.6%	(3.4%)
<b>BY OBJECT OF EXPENDITURE</b>					
Lump Sum	1,648,198,400	1,622,330,900	1,695,948,400	1,774,638,000	1,638,084,200

## Department Description

Provide state and federal funding to local school districts and public charter schools for public education, grades K-12.

# Public School Support Agency Profile

Analyst: Headlee

## FY 2010 Public Schools Budget Request

		FY 2009 Approp.	FY 2010 Request	FY 2010 Gov. Rec.
<b>I. STATE APPROPRIATION</b>				
<b>A. Sources of Funds</b>				
1. General Fund		\$1,418,542,700	\$1,495,812,100	\$1,342,758,300
2. Dedicated Funds		\$62,405,700	\$63,825,900	\$80,325,900
3. Federal Funds		\$215,000,000	\$215,000,000	\$215,000,000
<b>4. TOTAL STATE APPROPRIATIONS</b>		<b>\$1,695,948,400</b>	<b>\$1,774,638,000</b>	<b>\$1,638,084,200</b>
	<i>General Fund Percent Increase from Previous Year:</i>	3.7%	5.4%	-5.3%
	<i>Total Funds Percent Increase from Previous Year:</i>	3.1%	4.6%	-3.4%
<b>SPECIAL NOTE:</b>				
The shaded dollar amounts were not addressed in the Governor's recommendation. Assuming those items are funded at the requested amount, a decrease of 22.17% of discretionary funds is required to meet the recommended \$80,000,000 base reduction.				
<b>II. PROGRAM DISTRIBUTION</b>				
<b>A. Statutory Requirements</b>	<b>Idaho Code</b>			
1. Transportation	I.C. §33-1006	\$72,277,700	\$78,201,600	\$78,201,600
2. Border Contracts	I.C. §33-1002(2)(d), §33-1403	\$1,100,000	\$1,100,000	\$1,100,000
3. Exceptional Contracts/Tuition Equivalents	I.C. §33-1007, 1002(2)(e), 2004(2)	\$5,884,300	\$5,884,300	\$5,884,300
4. Program Adjustments/Marion Pritchett School	I.C. §33-1002(f), §33-2006	\$550,000	\$550,000	\$550,000
5. Salary-based Apportionment	I.C. §33-1004E	\$802,743,400	\$843,083,600	\$810,806,300
6. Salary-based Apportionment (Super Classified)	I.C. §33-1004E(3) if approved	\$0	\$5,510,900	\$0
7. Teacher Incentive Award	I.C. §33-1004E(1)	\$219,600	\$219,600	\$219,600
8. State Paid Employee Benefits	I.C. §33-1004F	\$144,314,800	\$151,595,700	\$145,737,700
9. State Paid Employee Benefits (Super Classified)	I.C. §33-1004F	\$0	\$990,700	\$0
10. Early Retirement Program	I.C. §33-1004G	\$4,000,000	\$4,000,000	\$4,000,000
11. Bond Levy Equalization	I.C. §33-906, 906A, 906B	\$16,500,000	\$17,900,000	\$17,900,000
12. Idaho Digital Learning Academy	I.C. §33-1020	\$3,129,500	\$5,200,000	\$5,200,000
13. School Facilities Funding (Lottery)	I.C. §33-905, §67-7434	\$17,250,000	\$18,375,000	\$18,375,000
14. School Facilities Maintenance Match	I.C. §33-1019	\$3,000,000	\$2,450,000	\$2,450,000
15. Idaho Safe & Drug-Free Schools	I.C. §63-2506, 2552A(3)	\$7,000,000	\$7,000,000	\$7,000,000
16. Ag Replacement Phase-out	I.C. §33-910	\$2,262,800	\$1,508,500	\$1,508,500
<b>17 Sub-total -- Statutory Requirements</b>		<b>\$1,080,232,100</b>	<b>\$1,143,569,900</b>	<b>\$1,098,933,000</b>
<b>B. Other Program Distributions</b>	<b>Leg. Intent for FY 2009 Appropriation</b>			
1. Technology	H 670 (2008), Section 4	\$9,150,000	\$9,150,000	\$9,150,000
2. Idaho Reading Initiative	H 672 (2008), Section 7	\$2,800,000	\$2,800,000	\$2,800,000
3. Limited English Proficiency (LEP)	H 672 (2008), Section 9	\$6,040,000	\$6,040,000	\$6,040,000
4. Gifted & Talented (Adv. Teacher Training)	H 669 (2008), Section 6	\$1,000,000	\$2,000,000	\$1,000,000
5. Classroom Supplies	H 669 (2008), Section 7	\$5,379,500	\$5,712,000	\$5,467,000
6. Textbook Allowance	H 670 (2008), Section 6	\$9,950,000	\$9,950,000	\$9,950,000
7. ISAT Remediation	H 672 (2008), Section 10	\$5,000,000	\$5,000,000	\$5,000,000
8. Development of Concurrent Credit Education	H 672 (2008), Section 12	\$50,000	\$3,500,000	\$0
9. Math Initiative	H 672 (2008), Section 8	\$3,972,500	\$5,280,000	\$3,972,500
10. Safe School Study	H 673 (2008), Section 4	\$100,000	\$50,000	\$0
11. Rural School Initiative	H 670 (2008), Section 9	\$50,000	\$0	\$0
12. Teacher Evaluation Task Force	H 669 (2008), Section 9	\$50,000	\$0	\$0
13. Federal Funds for Local School Districts		\$215,000,000	\$215,000,000	\$215,000,000
<b>14. Sub-total -- Other Program Distributions</b>		<b>\$258,542,000</b>	<b>\$264,482,000</b>	<b>\$258,379,500</b>
<b>TOTAL CATEGORICAL EXPENDITURES</b>		<b>\$1,338,774,100</b>	<b>\$1,408,051,900</b>	<b>\$1,357,312,500</b>
<b>III. STATE DISCRETIONARY FUNDS</b>		<b>\$357,174,300</b>	<b>\$366,586,100</b>	<b>\$280,771,700</b>
<b>IV. ESTIMATED SUPPORT UNITS</b>		<b>13,900</b>	<b>14,125</b>	<b>14,040</b>
<b>V. STATE DISCRETIONARY \$ PER SUPPORT UNIT*</b>		<b>\$25,696</b>	<b>\$25,953</b>	<b>\$19,998</b>
* \$300/support unit is to be used for safe school environment, I.C. §33-1002(l)				
	<i>Discretionary Funding Per Support Unit Change from Previous Year:</i>	1.00%	1.00%	-22.17%

# Public School Support Agency Profile

Analyst: Headlee

## Public Schools Funding Formula

At the core of Idaho's Public Schools funding system is a formula that determines the amount of money that each school district is entitled to receive. This formula multiplies the four factors shown below:

$$\begin{array}{r} \text{Support Units} \\ \text{Staff Allowance} \\ \text{Base Salary} \\ \text{Experience/Education Index} \end{array} \begin{array}{l} \text{times} \\ \text{times} \\ \text{times} \end{array} = \text{Salary-Based Apportionment}$$

The product of the above calculation, which is done for each school district in the state, is called the district's "salary-based apportionment." This is then multiplied by the state paid employee benefits, which were 18.04% in FY 2009, which include the employer costs for PERSI and FICA. The cost of unemployment insurance is then added:

$$\begin{array}{r} \text{Salary-Based Apportionment Funds} \\ \text{State-Paid Variable Benefit Rate} \\ \text{Unemployment Insurance} \end{array} \begin{array}{l} \text{times} \\ \text{plus} \end{array} = \text{State-Paid Employee Benefits}$$

The result of the above calculation, which is done for each school district in the state, is called the district's "state-paid employee benefits." The third and final piece of the core funding formula is then calculated. To do this, the Legislature must first establish in the Public Schools Division of Operations budget the amount of discretionary funds that are available on a per unit basis. For example, in FY 2009, \$357,174,300 was available to be disbursed among 13,900 support units. This equaled \$25,696 per support unit. The following calculation is then made:

$$\begin{array}{r} \text{Available Discretionary Funds} \\ \text{Estimated Support Units} \end{array} \begin{array}{l} \text{divided by} \end{array} = \text{Per Unit Discretionary Funds}$$

The product of the above calculation, which is done for each school district in the state, is called the district's "per unit discretionary funds."

On the facing page you will find a list of many of the terms used on this page.

# Public School Support Agency Profile

Analyst: Headlee

## Public Schools Funding Formula Terminology

**Support Units** are the foundation of how schools in Idaho are funded, and are often thought of and referred to as "classroom units." The state does not fund school districts based on the number of students, it funds them based on the number of support units. A school district generates support units, however, based on the number of students it has in average daily attendance in various categories, such as kindergarten, elementary, and secondary. These student counts are then divided by a series of divisors found in Section 33-1002, Idaho Code. For example, a school district with 440 students categorized as secondary students (grades 7-12) would be assigned a divisor of 16.0, which means that school district would receive 27.5 support units of funding. School districts with more students receive larger divisors, while smaller districts receive smaller divisors. As a result, a small district needs fewer students to generate a support unit of funding than a large district. Some of the reasons for this are that larger districts can usually operate more efficiently, with greater economies of scale than small districts, and that small districts still need to be able to offer students a thorough, comprehensive education, notwithstanding their small size.

**Staff Allowance** establishes the number of staff positions to be funded by each support unit. Section 33-1004, Idaho Code sets these levels at 1.1 instructional staff, 0.075 administrative staff, and 0.375 classified staff. The state funds more than one teaching position per support unit, or "classroom", because there are a number of positions categorized as instructional that are not regular classroom teachers. These can include school counselors, librarians, and special education instructors.

A **Base Salary** is assigned for each of the staff categories. These base salary figures for FY 2009 are \$20,376 for classified staff, \$36,532 for administrative staff, and \$25,231 for instructional staff.

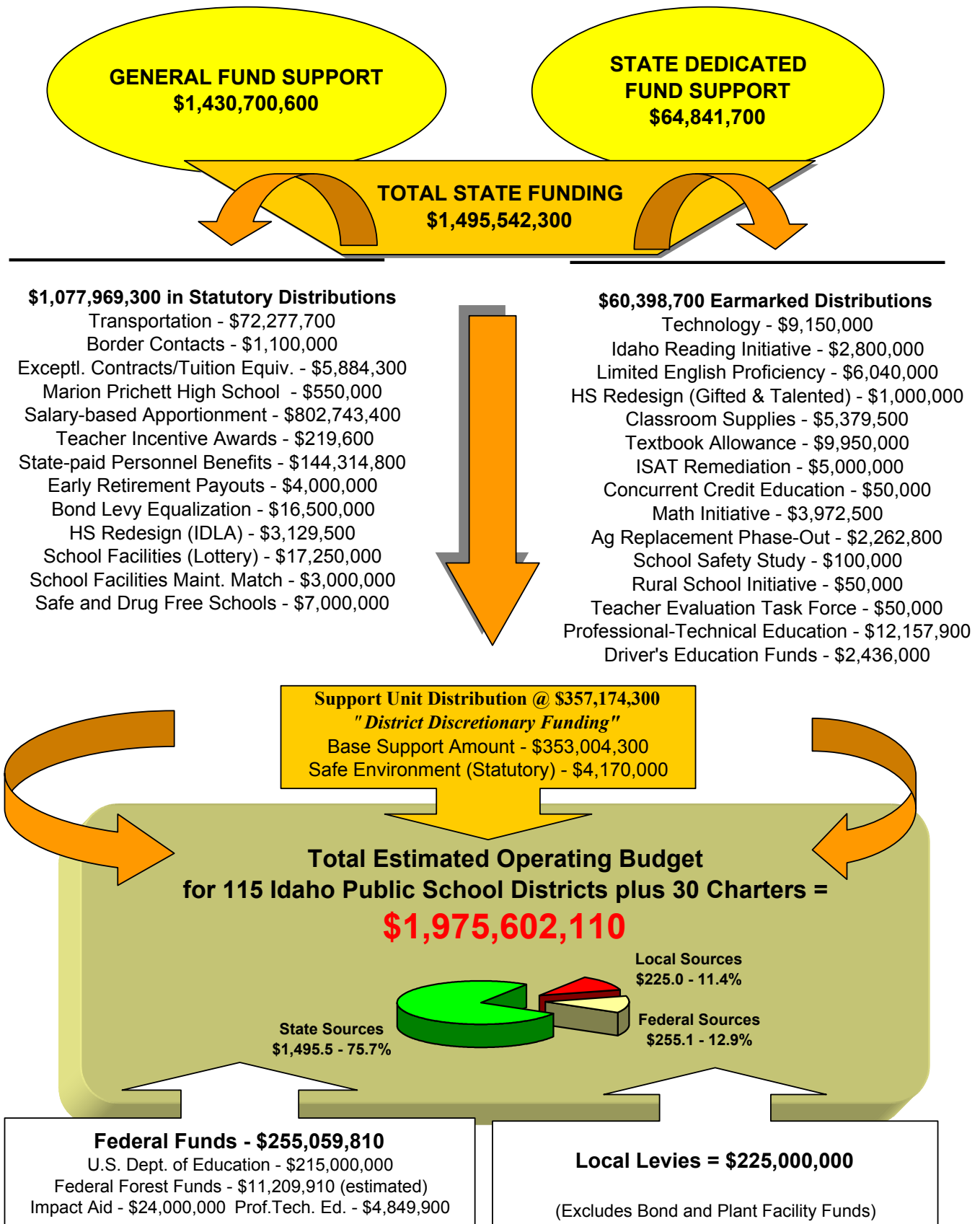
The **experience/education index** provides for an escalating series of salary multipliers for instructional and administrative staff only (the classified staff portion of the formula ends with the base salary funding component). This component of the formula provides more funding for teachers and administrators with more experience and education than it does for those that are less experienced and educated. This table of multipliers, which runs from zero years of experience to 13+ years, and includes seven different levels of educational achievement, can be found in Section 33-1004A, Idaho Code. Because of the way the table appears in Idaho Code, years of experience are often referred to as "steps", and educational achievement as "lanes." Multipliers range from 1.0000 to 2.0126. Whatever multiplier a staff member receives is multiplied against the base salary for that type of staff. For example, an administrative staff member with 15 years of experience and a master's degree, plus 12 additional college credits, would receive a multiplier of 1.7371, and would be allocated \$63,460. A teacher with the same profile would receive an allocation of \$43,829, because instructional staff have a lower base salary than administrative staff. Instructional staff, however, can never be allocated less than \$31,750, regardless of low multipliers, since the state funds each instructional position at a minimum of \$31,750.

**Salary-Based Apportionment** is the result of the four-part funding formula described above and on the previous page.

**State-Paid Employee Benefits** include the employer (school district) share of Public Employee Retirement System of Idaho (PERSI) contributions and federal FICA taxes. These dollars are only paid based on the salary funds that the state provides. If a school district employs more personnel than the state funds, or pays higher salaries than the state funds, then the additional PERSI and FICA costs associated with those extra expenditures are borne by the school district. State-Paid Employee Benefits also include unemployment insurance.

**Discretionary Funds** are those dollars appropriated for public schools that are not needed to satisfy either the other formula funding requirements of Idaho Code or line-item earmarks in the appropriation bill. These dollars are added to salary-based apportionment and state-paid employee benefit funds. Discretionary funds can be spent in any way the district chooses, based on locally-established priorities.

## FY 2009 Idaho Public School Fund Flow



# Public School Support

## Agency Profile

Analyst: Headlee

### Statewide Certified Staff Salaries for Idaho School Districts

*The average teacher salary in Idaho is over \$44,000 per year.*

	FY 1998 Avg Salary	FY 2008 Avg Salary	10-Year Annual % Change	10-Year Total % Change	FY 1998 FTE	FY 2008 FTE
<b>District Administration</b>						
Superintendent	\$68,551	\$88,118	2.9%	28.5%	99	120
Assistant Superintendent	\$72,100	\$97,532	3.5%	35.3%	18	12
Director	\$53,960	\$72,858	3.5%	35.0%	121	161
Supervisor / Coordinator	\$49,128	\$69,170	4.1%	40.8%	104	104
<b>Weighted Average</b>	<b>\$57,636</b>	<b>\$77,264</b>	<b>3.4%</b>	<b>34.1%</b>	<b>342</b>	<b>398</b>
<b>School Administration</b>						
Elementary Principals	\$54,427	\$72,471	3.3%	33.2%	290	297
Secondary Principals	\$56,118	\$74,702	3.3%	33.1%	208	231
Assistant Principals	\$51,764	\$68,861	3.3%	33.0%	184	212
<b>Weighted Average</b>	<b>\$54,225</b>	<b>\$72,135</b>	<b>3.3%</b>	<b>33.0%</b>	<b>682</b>	<b>740</b>
<b>Education Services</b>						
Education Media	\$36,030	\$50,196	3.9%	39.3%	191	158
Counselors	\$37,692	\$49,155	3.0%	30.4%	559	613
Psychologists	\$40,253	\$55,458	3.8%	37.8%	118	156
School Nurses	\$31,976	\$43,584	3.6%	36.3%	73	118
Social Workers	\$39,251	\$52,125	3.3%	32.8%	38	47
Speech Therap. & Audiologists	\$39,192	\$50,799	3.0%	29.6%	165	239
<b>Weighted Average</b>	<b>\$37,580</b>	<b>\$49,924</b>	<b>3.3%</b>	<b>32.8%</b>	<b>1144</b>	<b>1331</b>
<b>Education Services</b>						
Elementary Teachers	\$32,908	\$44,002	3.4%	33.7%	6,812	7,872
Secondary Teachers	\$32,750	\$44,206	3.5%	35.0%	6,394	7,139
<b>Weighted Average</b>	<b>\$32,831</b>	<b>\$44,099</b>	<b>3.4%</b>	<b>34.3%</b>	<b>13,206</b>	<b>15,011</b>

Source: Analysis of SDE Annual Statistical Reports.

### FY 2008 School District Profiles\*

Size of District	No. of Districts	Student Enrollment	Student Teacher Ratio
Over 5,000 students	13	149,600	18.9
2,500 to 4,999 students	13	49,260	18.2
1,000 to 2,499 students	26	38,724	17.0
500 to 999 students	17	12,301	16.3
Less than 500 students	46	11,405	12.5
Charter Schools	30	10,768	23.8
<b>Statewide Total</b>	<b>145</b>	<b>272,058</b>	<b>18.1</b>

Source: SDE's 2007-2008 Annual Statistical Report

\* Includes pre-K special needs students